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CHAPTER 20**INTERFUND BILLING SYSTEM****2001 GENERAL**

The interfund system is an automated billing and fund transfer process designed to replenish seller activity's cash reserves immediately. Automated seller billings are generated by financial systems for consumers upon constructive issuance of Military Standard Requisition and Issue Procedures (MILSTRIP) items. The accounting activity submits billings by file transfer protocol (FTP) through the Defense Automated Addressing System Center (DAASC). These seller bills will be accepted, with the proper accounting classification assigned, or suspended by the buyer. If suspended, the buyer must take appropriate action to request credit or transfer charges to the appropriate consumer. Additional interfund procedures are contained in the Department of Defense Financial Management Regulation (DoDFMR), Volume 11B, Chapter 61.

2002 RESPONSIBILITIES

200201. Billing/Seller Activity's Responsibilities. The responsibilities of the billing/seller accounting activity include:

- A. Preparing interfund billings in conformance with this regulation.
- B. Submitting all interfund bills through DAASC and correcting any rejected bills due to DAASC edits prior to the next reporting cycle.
- C. Submitting required RCS Treas-1061, Statement of Interfund Transactions report to the Defense Finance and Accounting Service (DFAS) Center for Sustaining Forces - Indianapolis.
- D. Responding promptly to requests for billing adjustments, duplicate billing and billing status.
- E. Correcting all errors on DFAS Center for Sustaining Forces - Indianapolis provided error lists and maintaining documentation to support the corrections.
- F. Assisting the billed accounting activity and DFAS Center for Sustaining Forces - Indianapolis in clearing outstanding uncleared transactions.
- G. Using bill numbers only once during a fiscal year, since DAASC retains bills by seller code, bill number and date, because if the seller duplicates bill numbers, the previous bill will be overlaid in DAASC.

H. Ensuring that the monthly edits accepted report and the monthly error report are promptly reviewed and reconciled to the Treas-1061 Report.

I. Ensuring that the fund code edit tables are in compliance with current Military Standard Billing System (MILSBILLS) Fund Code Supplement 1 to Department of Defense (DoD) 4000.25-7-M . The internet address is as follows:
http://www.daas.dla.mil/daashome/daasc_reports.htm#publications

★ J. Maintaining supporting documents for corrections made to rejected disbursement and collection transactions.

200202. Billed/Buyer Activity's Responsibilities. The responsibilities of the billed/buyer accounting activity include:

A. Maintaining an up to date address in the Department of Defense Activity Address Directory (DODAAD) for type address code (TAC) I-Requisitioner, TAC II-Ship to and TAC III-Accounting Activity.

B. Processing interfund billings as prescribed by this regulation.

C. Maintaining interfund suspense account records and clearing these records within 180 days.

D. Preparing and submitting requests for billing status, billing adjustments and duplicate bills.

E. Obtaining adjustments for creditable materiel returns.

F. Submitting required monthly RCS CSCFA 304 Report to DFAS Center for Sustaining Forces - Indianapolis.

★ G. Promptly reviewing and correcting errors listed on the monthly edit acceptance report generated from the CSCFA 304 Report and maintaining documentation to support the corrections.

H. Promptly clearing all unprocessed interfund records on the DFAS Center for Sustaining Forces - Indianapolis uncleared interfund listing.

I. Reconciling interfund and status reports, and resolving all Command Expenditure Report (CER) differences.

★ J. Maintaining supporting documents for corrections made to rejected disbursement and collection transactions.

200203. DFAS Center for Sustaining Forces - Indianapolis Responsibilities. DFAS Center for Sustaining Forces - Indianapolis is responsible for:

- A. Assuring timely receipt and processing of fiscal stations interfund reports.
- B. Maintaining clearance control of interfund bills for reimbursable issues to and creditable returns from Army, Defense Logistics Agency (DLA) and other Defense Agencies.
- C. Preparing and submitting the Army, DLA and other Defense Agencies statements of interfund transactions to Department of Treasury
- D. Assisting the accounting activities and other services in resolving outstanding requests for billing status, billing adjustments and duplicate bills.
- E. Distributing the balance in the interfund suspense account at fiscal year-end to meet Treasury reporting requirements.

2003 INTERFUND ACCOUNTING PROCEDURES

200301. Receiving. Interfund bills generated by the billing accounting activities are received by FTP and contain detail billing records and a summary billing record (total of records).

- A. Balance, verify and prepare bills for input in the accounting month of receipt when applicable to the billed accounting activity.
- B. Divide summary billing records for "split" bills (bills pertaining to more than one accounting activity). Balance, verify and prepare the portion of the bill applicable to the accounting activity for processing in the same accounting month. Forward the remaining portion of the bill to the correct accounting activity for acceptance.
- C. Forward "inapplicable bills" (belonging to another accounting activity) to the correct accounting activity in its entirety. If this activity does not take the necessary actions to clear these bills, contact your DFAS Center for Sustaining Forces - Indianapolis point of contact (POC) in the problem disbursement area.

200302. Controlling/Validating.

- A. Examine the billing package from the billing accounting activity to ensure the bills are complete, balanced, not duplicates and cite an authorized requisitioning activity serviced by the accounting activity.

B. Review the listings to ensure bill numbers are in sequence, content appears valid and all transactions are charged to a valid element of resource (EOR) and appropriation, or the interfund suspense account (21F3885.0000).

C. Use the DFAS Center for Sustaining Forces - Indianapolis "Interfund Reporting System Aged, Uncleared" listing as a control and reference for processed and unprocessed bills.

D. Maintain an audit trail for disposition of inapplicable bills, and split bill portions which have been forwarded to other accounting activities. This is important since the DFAS Center for Sustaining Forces - Indianapolis uncleared listing will continue to identify the original office billed until the bill is cleared in its entirety.

200303. Recording.

A. Process all interfund transactions during the accounting month of receipt. This reduces the number of uncleared transactions, and supports the basic objectives of the interfund billing system. Correct and re-enter all transactions that are suspended from processing due to edit failure in the following accounting cycle.

B. Verify input for the report that shows bills which balanced and processed, and those that were unbalanced and did not process.

C. Suspend interfund bills which are erroneous or require credits from billing accounting activities (that is, "clear" into the fiscal station's suspense account 21F3885.0000). "Clear" this account when billing accounting activity adjustments (credits) are received with the correct appropriations. Record and prepare two RCS CSCFA-304 entries, which will total zero, to correct previous rejected data.

2004 BILLING ACCOUNTING ACTIVITY PROCESSING

200401. Bill by interfund for--

A. Foreign Military Financing (FMF) Grant Aid, Foreign Military Sales (FMS) and perishable subsistence issues upon evidence of shipment (constructive delivery).

B. Direct supply support issues from the retail Defense Working Capital Fund - Supply Management Army (DWCF-SMA) upon evidence of shipment or receipt.

C. Materiel ordered from vendors for direct delivery to customers (except for bulk petroleum, oils, and lubricants (POL)) at the earliest notification of shipment or receipt.

D. Bulk POL upon notification of receipt or 15 days after issue, whichever occurs first.

E. Into-plane (fuel) issues or aircraft defuelings upon receipt of issue or defueling slips.

F. Items shipped from stock based on drop from inventory unless notified of non-availability.

200402. Bill monthly, unless more frequent billings are necessary.

A. Prepare a separate Summary Billing Record (SBR) for each combination of billed office address code (BOAC), appropriation charged, appropriation credited and fund code. Assign a unique alpha/numeric bill number to each SBR issued in a given fiscal year (FY). Support each SBR with one or more detail billing records (DBRs) citing the same bill number. The number of DBRs per SBR will not exceed 494.

B. Formats for SBRs and DBRs are shown in Tables 20-1 through 20-8. Applicable codes are listed in Tables 20-9 through 20-11.

C. All wholesale, retail divisions and Army National Guard (ARNG) will route intra-DoD bills to the original BOAC through the DAASC using content indicator code (CIC) "IFBB" and routing indicator code (RIC) "RUEOZZA or RUSAZZA."

D. DAASC will edit bills to verify the record count, dollar amount and existence of the BOAC in the DODAAD. DAASC will prepare a header record encoded, "FOR THE FINANCE AND ACCOUNTING OFFICER," and send the bills by FTP to the communication facility supporting the billed accounting activity. DAASC will return bills not passing edit to the billing accounting activity. The billing accounting activity will correct the rejected bills from DAASC prior to the next reporting cycle and resubmit the returned bills to DAASC. See Table 20-29 for Procedures for Correcting Interfund Bills.

E. Issue a retail loss allowance using a document identifier code (DIC) "FL2" record. See Table 20-12 for format. Adjust a previously granted allowance when necessary by means of a DIC "FL1" record.

F. Issue a credit for materiel returns to the returning activity by a DIC "FD2" record (see Table 20-2 for format). When a follow-up for credit record is received (signifying the billed accounting activity received a materiel receipt status record indicating a credit will be allowed for the returned materiel but a credit record was not received), the billing accounting activity will--

1. Determine whether the returned materiel was received in a condition permitting the allowance of credit, and whether a credit billing was issued.

2. Furnish the billed accounting activity a reply to follow-up for the credit status record. The record will cite status code "TU" (materiel not received), "TW" (credit

action in progress), "TX" (credit billing issued), or "TY" (materiel receipt status record indicated no credit allowed).

G. Maintain billing records at least 1 year (2 years for FMS) after the date of billing to assure all requests for billing adjustment or billing status received within the period can be processed.

H. Determine whether requests for billing adjustments/status ("FAE") are properly addressed when received.

1. Forward requests relating to another billing accounting activity and advise the billed accounting activity of action taken. Notify the billed accounting activity when the responsible billing accounting activity cannot be determined.

2. Honor requests for adjustments resulting from a product quality discrepancy report (PQDR), regardless of the retention period or minimum dollar limit, unless they are received more than 1 year from the date the discrepancy report was approved.

3. Honor requests for summary billing adjustments, indicating that the billed accounting activity cannot process interfund bills.

4. Honor requests for billing adjustment when they are received within the record retention period. Inform the billed accounting activity when a request meets the above conditions but extraordinary circumstances preclude honoring the request. Reverse the bill when directed by the billed accounting activity. Do not route duplicate bills requested by activities, other than the bill-to office identified in the SBR, through the DAASC. Send by FTP directly to the requesting activity.

5. Honor requests for detail billing adjustments, for other than an approved PQDR, if--

- a. The request is received within the retention period or
- b. The adjustment equals or exceeds the minimum dollar limit of \$100 for subsistence, General Services Administration (GSA), and FMS, and \$250 for all others or
- c. The DBR in question is in error.

6. Honor requests, within 30 days, for billing status pertaining to shipments from the supported supply activity when the request is received within one year of the date of shipment. When extraordinary circumstances preclude honoring the request, notify the billed accounting activity. If the seller subsequently generates a bill for the shipment, it will reverse the bill upon receipt of a request for billing adjustment.

7. When a request for detail billing adjustment is granted, send the DBR to the billed accounting activity in the next billing cycle. Include an adjustment to the retail loss allowance when the allowance originally issued requires adjustment.

8. If a billing accounting activity determines that it has reported duplicate summary level reimbursements, correct the error in the next RCS TREAS-1061 Report.

9. Formats for requests/reply ("FAE"/"FAR") for billing adjustments or billing status are shown in Tables 20-13 through 20-16. Applicable codes are listed in Tables 20-17 through 20-19.

10. A checklist of actions to be taken in responding to requests for billing adjustment or billing status is shown in Table 20-28.

I. When receiving a follow-up for credit, the billing accounting activity will-

1. Determine whether the returned materiel was received in a condition permitting the credit and whether a credit billing has been issued.

2. Provide the billed accounting activity with a reply to their follow-up for credit.

2005 BILLED ACCOUNTING ACTIVITY PROCESSING

200501. Ensure the clear-text address listed in the TAC 1 (requisitioner), TAC 2 (ship to) and TAC 3 (bill-to) field in the DODAAD for each supported activity's Department of Defense Activity Address Code (DODAAC) is correct. List the address even if the supported activity is not located on the same installation as the billed accounting activity. When the billed accounting activity's address is not listed, it will notify its supporting U.S. Army Network Station or central service point and request an addition to the DODAAD (see AR 725-50, Requisitioning, Receipt and Issue System). After a reasonable period, review the DODAAD to assure the requested addition has been made. (If the billed accounting activity does not receive the DODAAD, it will ask to be put on distribution.)

200502. When required, and within the one-year retention period, request a copy of the bill from DAASC. Format the requests sent to DAASC as DIC QB1 records (see Table 20-20). If DAASC has no record of the bill, the DAASC will forward an "FAE" (Billing Advice Code 41) record to the billing accounting activity requesting a copy of the bill.

200503. Note that buyers will ensure they have a unique seven-letter RIC. If they do not have a RIC, they will request one from their communications center.

200504. Balance all SBRs to related DBRs. Obtain a copy of bills from the servicing communications facility or from DAASC for all out-of-balance bills.

200505. Process the DBRs to--

A. Liquidate, establish, or adjust line-item obligation records. After an account closes, the accounting activity will review and process detail interfund billings to ensure the billings cite the correct account.

B. Update canceled accounts, if applicable, for valid detail interfund billings properly made to unliquidated obligations before an account canceled which were not recorded in the base level accounting records when the account canceled. Update the canceled account in the accounting system for the detail interfund billings only if an unliquidated obligation was recorded in the accounting records, reported on year-end certified reports when the account was canceling and canceled during post-canceling when the account canceled. If the unliquidated obligation in the canceled account was deobligated prior to submitting year-end certified reports, then charge unexpired funds available for the same general purpose subject to the limitations in Chapter 8 using the adjustment procedures for canceled accounts in Chapter 16.

C. Report cleared detail interfund billings citing canceled accounts in the expenditure clearance reports for the accounting period when recorded.

D. Follow the adjustment procedures for canceled accounts in Chapter 16, if the detail interfund billing charged an incorrect canceled account.

E. Clear transactions recorded in the interfund suspense account (21F3885.0000).

F. Record in the interfund suspense account erroneous charges or credits.

G. Create interfund accounting/clearance records (IACRs) for amounts applied or suspended.

200506 Process the SBRs to--

A. Perpetuate seller and buyer DODAACs onto the IACRs created during DBR processing.

B. Reconcile ICAR and SBR by buyer/seller DODAAC and bill number to ensure the amount reported equals the amount billed.

C. Update the internal file of processed interfund bills (used in identifying duplicate bills).

200507. Prepare requests for billing adjustment or billing status (see Tables 20-13 through 20-16) for the conditions described in Tables 20-21 through 20-27. Send requests through DAASC to the billing accounting activity's supply sources using FTP. A checklist of billed accounting activity actions related to requests for billing adjustments or billing status is shown in Table 20-28.

200508. Record the dollar value of all interfund bills received during the month, except as noted in Tables 20-22 and 20-23.

★ 200509. Report to DFAS Center for Sustaining Forces - Indianapolis a schedule of outstanding requests for billing adjustment (DA Form 4875-R, Schedule of Outstanding Requests for Billing Adjustment or Duplicate Billing) quarterly under the conditions described in Tables 20-23 through 20-26 until they are resolved using the actions below. A copy of DA Form 4875-R is available at the end of this chapter.

- A. Receiving the requested adjustment or copy of requested bill.
- B. Receiving a satisfactory billing accounting activity explanation of why a requested bill cannot or will not be furnished.
- C. DFAS Center for Sustaining Forces - Indianapolis directed action.

200510. Submit copies of all supporting documents (for example, images of DICs "FAE" or DICs "FJE" records and any correspondence to and from the billing accounting activity) to DFAS Center for Sustaining Forces - Indianapolis with the schedule of outstanding requests for billing adjustment. Submit the documentation only once.

200511. Suspend inapplicable, duplicate, or erroneous detail bills when the dollar amount of the bill equals or exceeds the minimum dollar limit (\$100 for subsistence, GSA, and FMS, and \$250 for all others) by applying the charge or credit to the interfund suspense account.

200512. Absorb suspended bills when the billing accounting activity advises that the bill correctly represents a valid charge or credit to the buyer's funds or DFAS Center for Sustaining Forces - Indianapolis directs that the bill be absorbed.

200513. Absorb suspended bills by applying the charge or credit to the appropriation designated by the fund code in the DBR. When the DBR cites an invalid fund code or a fund code for an appropriation not managed by the buyer, apply the suspended amounts to the buyer's DWCF account, if a DWCF SMA activity, or to the consumer fund account, if a consumer-funded activity. For other than no-year appropriations, use current-year funds.

200514. Transfer an amount previously reported (in a month-end report) from the original appropriation to another appropriation by preparing two IACRs; one to reverse the

charge/credit and the other to report the proper charge/credit. Both must contain the same bill number, BOAC, seller DODAAC and amount.

200515. When a materiel receipt status (DIC "FTZ") record is received from the supply source indicating credit will be granted for the return of excess materiel, a credit bill (DIC "FD2") for materiel returns should be received within 60 days. Submit a follow-up for credit (DIC "FTP") record to the supply source designated by the RIC in record positions 4 through 6 of the DIC "FTZ," if it is not received in the prescribed time limit. (See Table 20-16.) If a response, either a DIC "FD2" or a reply to follow-up for credit status (DIC "FTB") record, is not received within 60 days of the action date of the DIC "FTP", send a follow-up DIC "FTP".

200516. Report outstanding DIC "FTPs" to DFAS Center for Sustaining Forces - Indianapolis in an attachment to the billed accounting activity's schedule of outstanding requests for billing adjustment when--

- A. The seller responds that credit will not be granted, and the buyer contends credit is due.
- B. The seller responds that credit has been or will be issued, but a DIC "FD2" is not received within 60 days of the action date of the DIC "FTP".
- C. The seller fails to respond to either the initial or the follow-up DIC "FTP", and a DIC "FD2" is not received within 30 days of the action date of the follow-up DIC "FTP".
- D. Report outstanding requests for credit status until--
 - 1. The seller furnishes a credit billing, or
 - 2. The seller provides a satisfactory explanation for not granting credit, or
 - 3. DFAS Center for Sustaining Forces - Indianapolis directs that the request will no longer be reported.

2006 GENERAL SERVICES ADMINISTRATION (GSA)

200601. GSA uses the same procedures as Army billing accounting activities except as noted below:

- A. Bills for direct vendor deliveries are based on proof of shipment and payment of the vendor's invoice by GSA.
- B. Retail loss allowances are not issued.

C. The standard price includes transportation costs for shipments of stocked items to Army consignees in the continental U.S. (CONUS), Hawaii, Puerto Rico, the Virgin Islands, the southeast peninsula of Alaska, central Alaska (rail belt) and Kodiak Island, as well as transportation costs to U.S. ports of embarkation for shipments to overseas destinations not identified above.

D. The standard price does not include transportation costs associated with the shipment of "non-stocked" items purchased free on board origin or shipment of "stocked" items when premium transportation is furnished by GSA.

E. GSA bills its customers directly for prepaid transportation costs not included in the standard price of GSA managed items. This is done with DICs "FQ1" (other than export transportation) or "FR1" (export transportation). (See Table 20-7.)

F. A surcharge is added to the value of materiel ordered and shipped in level A-, B-, or C-pack when the ultimate consignee is not located in CONUS, Hawaii, Puerto Rico, the Virgin Islands, the southeast peninsula of Alaska, central Alaska (rail belt), or Kodiak Island. The surcharge is billed separately using DIC "FN1". (See Table 20-7.) The surcharge rate is reviewed annually by GSA and adjusted when necessary.

200602. Submit requests for billing adjustment or billing status that cannot be obtained from DAASC, by FTP, to the GSA Discrepancy Reports Center (CIC GSA and RIC RUEVFSR) or mail to General Services Administration, Discrepancy Report Center, 1500 East Bannister Road, Kansas City, MO 64131-3088.

200603. GSA will not honor requests for billing adjustment when the extended dollar value of the over-charge or undercharge is under \$25. Do not submit requests for billing status to GSA for line item values under \$1.01 since these items may not have been billed by GSA. Record as non-reimbursable and reverse the related obligation, accrued expenditure and accounts payable records if a bill is not received within 60 days of receipt of materiel.

200604. GSA will make billing adjustments for reported product discrepancies only when the discrepancy report is received from the discrepancy reporting activity (not from the fiscal station) within the timeframes specified in the governing regulations (for example, AR 55-38, Report of Transportation Discrepancies in Shipments or AR 735-11-2, Reporting of Item and Packaging Discrepancies), except when extenuating circumstances or high dollar value warrants special consideration. Upon receiving a discrepancy report, GSA will not issue a credit or a charge for wrong shipments and overages. However, GSA will bill for the wrong or excess materiel if not returned within 90 days of notification. For activities conforming to the 90 day return policy, GSA will include the charge for the wrong or excess items shipped and credits for returns in the same billing cycle.

2007 MAJOR ARMY COMMAND (MACOM) FUNCTIONS

200701. Examine the DODAAD periodically to verify that a current TAC 3 address is listed.

200702. Ensure RICs and correct addresses are listed in the communication centers' records for subordinate fiscal stations.

200703. Assist OPLOC/FAO in resolving outstanding requests for billing adjustment between MACOMs provided--

A. The requests are reported in a schedule of outstanding requests for billing adjustment.

B. The required supporting documents are submitted with the schedule.

C. The supporting documents indicate the fiscal station completed required actions.

D. The one-year record retention period has not expired.

E. The requests for billing adjustments, unrelated to approved product discrepancy reports exceed the minimum dollar limit (\$100 for subsistence, GSA, and FMS, and \$250 for all others).

200704. Report to DFAS Center for Sustaining Forces - Indianapolis' (Departmental Clearance Branch) an outstanding request for billing adjustments or duplicate bills that the MACOM cannot resolve when it involves an activity outside the MACOM jurisdiction. Report to DFAS Center for Sustaining Forces - Indianapolis only transactions that are within the required 1-year retention period, and are for more than the minimum dollar amount (\$100 for subsistence, GSA, and FMS, and \$250 for all others).

200705. Direct subordinate sellers to process adjustment bills when--

A. The seller is unable or has declined to furnish the requested adjustment or a requested copy of the bill within the one-year record retention period (use the information furnished in request).

B. Directed by DFAS Center for Sustaining Forces - Indianapolis.

2008 DFAS CENTER FOR SUSTAINING FORCES - INDIANAPOLIS CLEARANCE FUNCTIONS

200801. DFAS Center for Sustaining Forces - Indianapolis will receive, edit and process interfund reports by--

A. Correcting erroneous data or changing the field to nominal data. (For example, limitation 9999, program year S, AMS code SSSSSS, AMS code with partial filled SSS and so forth.) Change invalid appropriations to the interfund suspense account symbol (21F3885). Adjust records to pass DFAS Center for Sustaining Forces - Indianapolis edits. Assign these errors alpha/numeric error codes. Generally, numeric error codes do not require corrections.

B. Comparing the IACRs and SBRs by bill number, billed office address code, billing accounting activity address code and amount; clearing matched records; and adding new records to the file. The matches are of four kinds:

1. SBRs matching other SBRs with the opposite sign in record position 3 submitted to correct an erroneous SBR reported previously.
 2. IACRs matching IACRs with the opposite sign in record position 52 submitted to suspend, absorb, or otherwise adjust a previously reported charge or credit.
 3. IACRs matching SBRs with the same sign submitted as part of a fiscal station's normal RCS CSCFA-304 reporting.
 4. SBRs matching IACRs with the same sign received from a fiscal station before the matching SBR is received from an Army or other service or agency billing accounting activity.
- C. Assisting field in accomplishing clearance.
- D. Aging uncleared records.
- E. Managing uncleared records over 210 days old by--
1. Submitting inquiry records to DAASC requesting duplicate bills be sent to the responsible office for processing.
 2. Directing the fiscal station to absorb uncleared SBRs over one year old.
 3. Absorbing the charge when the fiscal station cannot be identified.
 4. Directing the fiscal station to reverse uncleared IACR records over one year old.

200802. Provide edit accepted list, edit error list, interfund transaction list and suspense history list to accounting activities.

200803. Review the accounting activity's schedule of outstanding requests for billing adjustments to determine whether--

- A. Requests were correctly prepared by the accounting activities.
- B. The record retention period has expired.

200804. When the supporting documentation for the schedule is incomplete, direct the accounting activities to submit the required documentation.

200805. When the documentation indicates that the accounting activity failed to request billing adjustment or duplicate billing, direct the accounting activities to take corrective action.

200806. Direct the accounting activity to cease reporting in its schedules and to take clearance action when the record retention period has expired.

<u>SUMMARY BILLING RECORD</u>	
Record position	Description
1-3	Document identifier code (DIC) FS1 for charge or FS2 for credit.
4	Blank.
5-7	Number of detail records. Number of DBRs and retail loss allowance records supporting SBR.
8-18	Appropriation credited. Complete symbol (including limitation, if applicable) of billing accounting activity appropriation credited (or charged).
19-21	Routing identifier code (RIC) of the billing accounting activity.
22-27	Blank.
28-29	FMS country code or blank.
30-35	BOAC. Designated by signal code or designated by signal code and fund code. ¹
36-38	Year and month of credit. SBRs submitted in response to requests for billing adjustment will reflect the year and month of credit of the original bill. All other SBRs, including those submitted to adjust amounts reported in prior RCS TREAS-1061 reports, will reflect the calendar year and month of the current report.
39	Blank.
40-44	Bill number, a five-digit code to uniquely identify SBR.
45-50	Billing accounting activity address code (DODAAC).
51	Blank.
52-53	Fund code from supporting DBRs.
54-64	Appropriation charged. Complete symbol (including limitation, if applicable) of billed accounting activity appropriation charged or credited. ²
65-73	Amount. Enter net amount billed. Right justify and zero fill.
74-76	Blank.
77-80	Blank.
Notes:	
¹ When using signal codes "C or L", ensure that the service assignment code in record position (rp) 30 is the same service as that designated by the fund code .	
² When the bill-initiating document does not identify a current Army fund code, apply the charge or credit to account 21F3885.	

Table 20-1

<u>DETAIL BILLING RECORD (STANDARD)</u>	
Record position	Description
1-3	DIC F in record position 1; A, B, C, D, or E in record position 2 (per Table 20-8); and 1 (if a charge) or 2 (if a credit) in record position 3.
4-6	RIC of billing accounting activity.
7	Sales price condition code. Enter B, if reduced price and unit price is shown at standard; otherwise, leave blank.
8-22	National stock or part number.
23-24	Unit of issue.
25-29	Quantity of materiel issued or returned. Right justify and zero fill.
30-43	Document number from requisition or excess report.
44	Suffix code from issue document.
45-50	Supplementary address code from requisition or excess report.
51	Signal code from requisition or excess report.
52-53	Fund code from requisition or excess report.
54-58	Bill number assigned SBR.
59	Blank.
60-61	Type of bill code or leave blank.
62-64	Action date of shipment (for example, 001 for 1 Jan), release, or receipt, as applicable.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price. Standard unit price (if unit pricing does not apply, leave blank).

Table 20-2

<u>DETAIL BILLING RECORD (BULK FUEL)</u> <u>(NOT TO BE USED BY ARMY BILLING ACCOUNTING ACTIVITY)</u>	
Record position	Description
1-3	DIC FJ1 for a charge or FJ2 for credit.
4-6	RIC of billing accounting activity.
7	Sales price condition code. Enter B, if reduced price; otherwise, leave blank.
8-20	National stock number.
21-22	Blank.
23-29	Quantity of materiel issued or returned. Right justify and zero fill.
30-43	Document number from requisition.
44	Suffix code from issue document.
45-50	Supplementary address code from requisition.
51	Signal code from requisition.
52-53	Fund code from requisition.
54-58	Bill number to be assigned SBR.
59	Blank.
60-61	Type of bill code or leave blank.
62-64	Shipment/cargo number. Enter last three digits of shipment/cargo number, if applicable, otherwise, leave blank.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price to nearest mill (for example, one-tenth of a cent).

Table 20-3

<u>DETAIL BILLING RECORD (INTO-PLANE (FUEL ISSUE))</u>	
Record position	Description
1-3	DIC. FP1 for a charge or FP2 for a credit.
4-6	RIC of billing accounting activity.
7	Enter type issue code from AV fuels issue slip.
8-20	National stock number.
21-22	Type of bill code or leave blank.
23-29	Quantity from issue/defueling slip. Right justify and zero fill.
30-35	Requisitioner DODAAC from issue or defueling slip.
36-39	Julian date of issue or defueling from issue or defueling slip.
40-43	Document number for Army and Air Force. Use last four digits of aircraft tail number from issue or defueling slip. For Navy and Marine Corps aircraft, use last four digits of the preprinted issue slip.
44	Major force program code from issue or defueling slip.
45-50	Supplementary address code from issue or defueling slip.
51	Signal code from issue or defiling slip.
52-53	Fund code from issue or defiling slip.
54-58	Bill number to be assigned SBR.
59-61	Customer identification from issue or defueling code slip (if cited).
62-64	Issue project code from issue or defueling slip.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-76	Aircraft mission, design and series code from issue or defueling slip.
77-80	Unit price to nearest mill (one-tenth of a cent). Right justify and zero fill.

Table 20-4

<u>DETAIL BILLING RECORD (DOD DEPENDENT SCHOOL)</u>	
Record position	Description
1-3	DIC. FF1 (if a charge) or FP2 (if a credit).
4-6	RIC of billing accounting activity.
7	Sales price condition code. Enter B, if reduced price and unit price is shown at standard; otherwise, leave blank.
8-18	Contract number. Enter last 11 digits of contract number.
19	Blank.
20-22	Port of embarkation code or leave blank.
23-24	Unit price of materiel issued or returned.
25-29	Quantity of materiel issued or returned.
30-43	Document number from requisition.
44	Suffix code from issue document.
45-50	Supplementary address code from requisition.
51	Signal code from requisition.
52-53	Fund code from requisition.
54-58	Bill number assigned from SBR.
59	Mode of shipment code from requisition.
60-61	Blank.
62-64	Action date of shipment (for example, 001 for 1 Jan). release, or receipt as applicable.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price. Enter contract unit price plus surcharge.

Table 20-5

<u>DETAIL BILLING RECORD (GSA SELF-SERVICE SUPPLY STORE, CUSTOMER SUPPLY CENTER)</u> <u>(NOT TO BE USED BY U.S. ARMY BILLING ACCOUNTING ACTIVITIES)</u>	
Record position	Description
1-3	DIC. Enter "FG1" (if a charge) or "FG2" (if a credit).
4-6	Enter.
7	Blank.
8-13	Enter GSA "CC".
14-20	Customer account number from issue slip.
21-22	Store number of GSA center reporting purchases.
23-24	Enter "AT".
25-29	Enter 00001.
30-35	Customer address code from customer account master file.
36-39	Julian date from issue slip.
40-43	Ticket number from issue slip.
44	Blank.
45-50	BOAC.
51	Signal code, enter "B".
52-53	Fund code from customer account master file.
54-58	Bill number assigned from SBR.
59	Blank.
60-61	Type of bill code or leave blank.
62-64	Action date from record positions 37-39.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Unit price: enter amount from record positions 67-73 above.

Table 20-6

<u>DETAIL BILLING RECORD (MISCELLANEOUS)</u> <u>(NOT TO BE USED BY U.S. ARMY BILLING ACCOUNTING ACTIVITIES)</u>	
Record position	Description
1-3	DIC. F, record position 1, N, Q, R, W, or X in record position 2; and 1 for a charge or 2 for a credit in record position 3.
4-6	RIC of billing accounting activity.
7-29	Abbreviated description of services, left justify (for example: PCH, Adm Chg equal packaging, crating and handling administrative charges).
30-35	BOAC designated by signal code in requisition. ¹
36-38	Year and month of billing. Enter the year within decade and month of billing. ²
39-44	Blank.
45-50	Supplementary address code from requisition.
51	Signal code from requisition.
52-53	DIC from requisition; except for FN, FQ, or FR billings. If fund code designates account 97X4930, enter #1.
54-58	Bill number to be assigned SBR.
59	Blank.
60-64	Reference bill number from related materiel billing.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Blank.
Notes:	
¹ GSA perpetuates the DODAAC of the requisitioner.	
² GSA perpetuates the document number and suffix code from the billing-initiating document number instead of year/month of billing for FQ and FW transactions.	

Table 20-7

<u>DETAIL BILLING RECORD DECENTRALIZED, NONCATALOGUED AND NONSTOCKED ITEMS</u>	
Position(s)	Entry and instructions
1-3	Enter "FC1" or "GC1" (charge) and "FC2" or "GC2" (credit).
4-6	Enter the RI code of the billing accounting activity.
7	Leave blank.
8-22	Perpetuate from the stock number field (pos. 8-22) of the DoD Single Line Item Release/Receipt Document (DD Form 1348-1) (or 1A).
23-24	Enter the Unit of Issue (U/I) for the service billed or credited.
25-29	Enter the quantity billed or credited.
30-43	Perpetuate from the document number field (pos. 30-43) of the DD Form 1228-1 (or 1A).
44	Leave blank.
45-50	Perpetuate the bill-to DODAAC from block 12, date shipped field, of the DD Form 1348-1 or block 27, additional data of the DD Form 1348-1A.
51	Enter "B". (Send bill to the DODAAC shown in 45-50.)
52-53	Perpetuate from the fund field (pos. 52-53) of the DD Form 1348-1 (or 1A).
54-58	Enter the bill number from SBR.
59	Leave blank.
60-61	Enter "HW".
62-64	Enter the Julian day of the delivery order.
65-73	Enter the amount billed or credited. 65-71 Dollars 72-73 Cents
74-80	Leave blank.

Table 20-8

DOCUMENT IDENTIFIER CODES (DIC)	
DIC	Description
FA1/FA2	DBR for sales of stockage items--other than direct delivery.
FAC	Cancel request for a detail billing adjustment.
FAE	Request for detail billing adjustment or billing status for other than bulk POL.
FAF	Follow-up request for detail billing adjustment or billing status for other than bulk POL.
FAR	Reply to request for detail billing adjustment or billing status for other than bulk POL.
FAS	Reply to follow-up request for detail billing adjustment or billing status for other than bulk POL.
FB1/FB2	DBR for sales of stockage items--direct delivery.
FC1/FC2	DBR for sales of decentralized, noncataloged, or nonstocked items.
FD1/FD2	DBR for materiel returns.
FDC	Cancel request for a summary billing adjustment.
FDE	Request for summary billing adjustment.
FDF	Follow-up request for summary billing adjustment.
FDR	Reply to request for summary billing adjustment.
FDS	Reply to follow-up request for summary billing adjustment.
FE3/FE4	DBR for nonreimbursable issues.
FF1/FF2	DBR for sales to DoD Dependent Schools.
FG1/FG2	DBR for sales by GSA Self Service Supply Stores or customer supply center.
FJ1/FJ2	DBR for sales of bulk fuel.
FJE	Request for detail billing adjustment or billing status for bulk POL.
FJF	Follow-up request for detail billing adjustment or billing status for bulk POL.
FJR	Reply to request for detail billing adjustment or billing status for bulk POL.
FJS	Reply to follow-up request for detail billing adjustment or billing status for bulk POL.
FL1/FL2	Retail loss allowance record.
FN1/FN2	DBR for accessorial and other costs.
FP1/FP2	DBR for sales of POL products into-plane.
FQ1/FQ2	DBR for nonexport transportation surcharges.
FR1/FR2	DBR for export transportation surcharge.
FS1/FS2	Summary Billing Record.
FTB	Reply to follow-up for credit status.
FTD	Disposition Instructions. Inventory Control Point/Integrates Materiel Manage(ICP/IMM) status to customer advising of delay in response to excess report.
FTE	Customer excess report. Customer report of available excess. ¹
FTM	Shipment status. Customer status to ICP/IMM indicating release of shipment to carrier. ¹
FTP	Follow-up for credit status of returned materiel (note: Follow-up to GSA will be by letter).
FTR	Reply to customer excess report. ICP/IMM reply to customer excess report. ¹
FTT	Follow-up for ICP/IMM materiel Receipt status. ¹
FTZ	ICP/IMM materiel receipt status. ICP/IMM advice to customer of receipt of creditable/items. ¹
FT6	ICP/IMM follow-up. ICP/IMM follow-up materiel authorized to be returned. ¹
FU1/FU2	DBR for progress payments.

Table 20-9

FV1/FV2	DBR for sales of fresh fruits and vegetables.
FW1/FW2	DBR for cash discounts.
FX1/FX2	DBR for trade, quantity and other allowances.
QB1	Request for retransmission of interfund bill (DAASC inquiry).
Note: ¹ . Reference AR 725-50 (Requisitioning, Receipt and Issue System) for format and use.	

Table 20-9 (continued)

<u>SIGNAL CODES</u>				
Signal code	Reimbursable	Ship-to DODAAC record positions ¹	BOAC record positions ²	Bill-to code in record positions 52 and 53 ³
A	Yes	30-35	30-35	No.
B	Yes	30-35	45-50	No.
C	Yes	30-35	NA	Yes.
D	No	30-35	NA	No.
J	Yes	45-50	30-35	No.
K	Yes	45-50	45-50	No.
L	Yes	45-50	NA	Yes.
M	No	45-50	NA	No.
Notes:				
¹ For excess materiel reports, this column identifies the field containing the ship-from DODAAC.				
² For signal codes A, B, J and K, this column identifies the record positions containing the BOAC.				
³ For signal codes C and L, the fund code (record positions 52 and 53) identifies the BOAC.				

Table 20-10

<u>TYPE OF BILL CODES</u>	
Type of bill codes	Description
TM	Creditable excess materiel returned--reduced credit allowed for quantity shown in record positions 25-29.
WR	Adjustment to previous bill--due to warehouse refusal.
WS	Adjustment to previous bill--due to billing error detected by the billing accounting activity.
WT	Adjustment to previous bill--due to billing error reported by billed accounting activity.
WU	Adjustment to previous bill--due to approval of discrepancy report (other than FMS).
WV	Adjustment to previous bill--due to failure to return materiel as directed.
WW	Adjustment to previous bill--due to approval of FMS report of discrepancy.

Table 20-11

<u>RETAIL LOSS ALLOWANCE RECORD</u>	
Record position	Description
1-3	DIC. FL1 or FL2.
4-6	RIC of billing accounting activity.
7-29	Blank.
30-35	BOAC. Billed Accounting Activity (DODAAC).
36-38	Year and month of billing. (Calendar year and month of billing accounting activity RCS TREAS-1061 report in which billing will be reported.)
39-44	Blank.
45-50	Billing accounting activity address code (DODAAC).
51	Blank.
52-53	Fund code from DBRs for which the allowance applies.
54-58	Bill number to be assigned SBR.
59-64	Blank.
65-73	Amount in dollars and cents. Right justify and zero fill.
74-80	Blank.

Table 20-12

<u>REQUEST/REPLY FOR SUMMARY BILLING ADJUSTMENT</u>	
Record position	Description
1-3	DIC. F in record position 1 and DE, DF, DR, or DS in record positions 2-3.
4-6	RIC from duplicate SBR.
7	Recipient of billing status code. (Always 4.)
8-10	Blank.
11-15	Bill number from duplicate SBR.
16-18	Blank.
19-21	Year and month of credit of duplicate bill.
22-24	Blank.
25-29	Bill number of original bill.
30-32	Blank.
33-35	Year and month of credit from original bill.
36-44	Amount of original bill.
45-50	DODAAC of office to receive adjustment bill.
51-59	Blank.
60-61	Billing advice code (BAC) ¹ .
62-64	Day of year (for example, 001 for 1 Jan) request will be transmitted.
65-73	Amount of duplicate bill. Right justify and zero fill.
74-80	Blank.
Note:	
² Enter billing advice codes 23, 42, 43, or 44 for FDE, FDF and FDC transactions; otherwise, enter bill status code AI, CA, EF or EH.	

Table 20-13

<u>REQUEST/REPLY FOR DETAIL BILLING ADJUSTMENT</u>	
Record position	Description
1-3	DIC. Enter "F" in record position 1 and AE, or AF in record positions 2 and 3.
4-6	Enter RIC from DBR.
7	Constant 4.
8-22	National stock or part number. For BAC 19, leave blank.
23-24	Unit of issue from DBR. For BAC 19, leave blank.
25-29	Quantity from DBR. For BAC 17, enter quantity confirmed-canceled. For BAC 19, leave blank.
30-43	Document number from DBR. For BAC 19, enter constructed document number containing BOAC from SBR.
44	Suffix code from DBR.
45-50	DODAAC of activity to receive billing adjustment.
51	Enter signal code--Constant B.
52-53	Fund code from DBR.
54-58	Bill number from DBR.
59	Blank.
60-61	BAC for Request/Billing Status Code; (BSC) billing status code for reply. For requests citing BAC 11, the duplicate bill may be identified as either of the two DBRs; also, the bill numbers may be identical or different, depending on whether the duplication occurred in one or two summary bills.
62-64	Action date (for example, 001 for 1 Jan) request will be transmitted.
65-73	Amount. For request perpetuate from DBR, except (1) for BAC 12, enter amount of overcharge or undercharge (must equal product of quantity in record positions 25-29 times unit price in record positions 74-80, unless sales price condition code is B); (2) for BAC 17, enter product of quantity in record positions 25-29 times unit price in record positions 74-80; and (3) for BAC 19, enter difference between SBR amount and DBR total (enter an 11 punch in record position 73, if a credit). For replies, perpetuate from request. (If, however, charge or credit allowed in connection with adjustment request differs from that requested, enter amount allowed). When the reply cites BSC AI or DD, the year and month of credit from the applicable billing will be blank.
74-80	Unit price. For request perpetuate from DBR, except (1) for BAC 11, enter bill number from duplicate bill (left justify and zero fill); (2) for BAC 12, enter difference between correct unit price and unit price per DBR (if error is in unit price) or difference between effective unit price (for example, amount divided by quantity) and actual unit price per DBR (if error is in amount); (3) for BAC 19, leave blank. For replies, perpetuate from request for detail billing adjustment or billing status. (If, however, charge or credit allowed in connection with an adjustment request is based upon a unit price other than that in request, enter unit price on which charge or credit is based.)

Table 20-14

<u>REQUEST/REPLY FOR BILLING STATUS</u>	
Record position	Description
1-3	DIC for POL billings use FJE or FJF; otherwise, use FAE or FAF for request. Reply for POL billing use FJR or FJS; otherwise, use DIC FAR or FAS.
4-6	RIC from receipt document.
7	Recipient of billing status code. Enter 4.
8-22	National stock or part number from receipt document.
23-24	Unit of issue--perpetuate from receipt document.
25-29	Quantity from receipt document. Right justify and zero fill.
30-43	Document number from receipt document.
44	Suffix code from receipt document.
45-50	Requesting office address code (DODAAC).
51	Enter signal code. Always B.
52-53	Enter fund code from receipt document.
54-58	Year and month of shipment from shipment or receipt document (use last two digits of calendar year and standard three-letter abbreviation of month; for example, 88 NOV).
59	Blank.
60-61	For request, BAC. Always 34. For reply, BSC.
62-64	Action date (for example, 001 for 1 Jan) request will be transmitted.
65-73	Amount/Unit Price.
74-80	Blank.

Table 20-15

<u>FOLLOW-UP/REPLY FOR CREDIT STATUS</u>	
Record position	Description
1-3	DIC. FTP for follow-up. FTB for reply.
4-6	Supply source RIC from materiel receipt record.
7	Recipient of status code from materiel receipt record.
8-22	Enter national stock or part number from materiel receipt record.
23-24	Unit of issue from materiel receipt record.
25-29	Quantity from materiel receipt record.
30-43	Document number--perpetuate from materiel receipt record.
44	Enter suffix code from materiel receipt record.
45-50	Supplementary address code from materiel receipt record.
51	Enter signal code from materiel receipt record.
52-53	Enter fund code from materiel receipt record.
54-56	For follow-up receiving activity, RIC from materiel receipt records. For reply, leave blank.
57-59	Enter project code from materiel receipt record.
60-61	Enter priority code from materiel receipt record.
62-64	Action date (for example, 001 for 1 Jan) record will be transmitted.
65-66	Enter status code.
67-69	For follow-up, reporting activity RIC. For reply, blank.
70	Blank.
71	Condition code from follow-up for status. For reply, blank.
72-80	For follow-up, amount in dollars and cents.
72-75	For reply, blank.
76-80	For reply, bill number of FD2 billing.

Table 20-16

<u>BILLING ADVICE CODES</u>	
BAC	Description
11	Duplicate detail bill received.
12	Overcharge or undercharge due to error in unit price, quantity, or extended amount billed.
13	Inapplicable bill received.
14	Bill received for materiel requisitioned as non-reimbursable.
15	Bill received for unauthorized charge.
17	Bill received for confirmed-canceled requisition.
18	Bill received for back-ordered materiel.
19	Amount in summary billing record not equal to detail records.
20	Bill received following notice that bill would not be sent.
21	SF 361 (Discrepancy in Shipment Report) submitted over 60 days ago and adjustment bill not received.
23	Anticipated duplicate or adjustment or reversal bill not received.
24	Reply to SF 368 (Product Quality Deficiency Report) or like document indicated billing adjustment authorized, but adjustment not received.
26	Reply to SF 364 (Report of Discrepancy) indicated billing adjustment authorized, but adjustment not received.
34	Request for billing status when materiel was received without bill.
35	Shipment status received for FMS materiel requisitioned.
41	Summary billing record reported by the billing accounting activity but bill not received.
42	Duplicate SBR with same bill number submitted and reported by the billing accounting activity.
43	Duplicate SBR with different bill number reported by the billing accounting activity.
44	Partial duplicate SBR submitted by the billing accounting activity.
51	Billed accounting activity unable to process interfund bills.
52	Requisition or excess materiel report specified non-interfund billing.
55	Refer to accompanying letter of explanation.

Table 20-17

<u>BILLING STATUS CODES</u>	
BSC	Description
AA	Duplicate detail bill resulted from receipt of duplicate requisition and issue.
AB	Bill reflected correct unit price, quantity and extended amount.
AC	Bill was prepared in accordance with requisition or excess report.
AD	Non-reimbursable issue not authorized or not specified in requisition.
AE	Charge was authorized.
AF	Materiel either was not back-ordered or was issued following notification of back-order.
AG	Requested adjustment is under minimum dollar limit and not related to approved discrepancy report.
AH	Prescribed record retention period has expired.
AI	Adjustment bill was issued under bill number shown in record positions 11-15 or 54-58.
AJ	Requisition or excess report did not specify non-interfund billing (other than BAC 51).
AK	Copy of bill should be requested from DAASC.
AM	Discrepancy report directed return of materiel but materiel has not been received.
AO	Discrepancy report was not received within allowable timeframe (GSA only).
AP	Cancellation request either was not received or was received but was not confirmed.
AR	Reply to discrepancy report stated billing adjustment was disallowed.
AS	Reply issued stating that billing could not, or would not, be furnished.
CA	Duplicate, adjustment, or corrected bill will be issued in next billing cycle.
DA	No record of requested bill in DAASC files. Request forward to billing accounting activity.
DC	Materiel was issued on non-reimbursable basis.
DD	Billing for materiel was accomplished under bill number shown in record positions 54-58.
DF	No record of cited document number or bill number is on file.
DH	Bill for materiel issued under document number cited in record positions 30-43 will be furnished in next billing cycle.
DI	Letter of explanation follows.
EA	Request is incomplete or contains invalid data.
EF	Duplicate billing did not occur under bill number cited in record positions 11-15 or 54-58.
EH	Duplicate summary bill, identified in record positions 11-15, was not reported to U.S. Treasury.
EI	No record of requisition or shipment is on file; submit copy of document evidencing shipment.
EL	No record of claimed reply to discrepancy report is on file; if reply authorizing adjustment was received, submit follow-up with copy of reply.
EM	No record of cited SF 364 (Report of Discrepancy) is on file; resubmit request with copy of report.

Table 20-18

<u>RECIPIENT OF BILLING STATUS CODES</u>	
Recipient of BSC	Description
2	Reply to activity identified in record positions 30-35.
4	Reply to activity identified in record positions 45-50.
9	Reply to activity identified in record positions 52-53. (Use with signal code C or W)

Table 20-19

<u>DAASC INQUIRY RECORD</u>	
Record position	Description
1-3	Enter DIC QB1.
4-6	DAASC RIC. Enter SGA.
7-29	Blank.
30-35	DODAAC of office to receive requested bill.
36-38	Year and month of credit from the SBR.
39	Blank.
40-44	Bill number from the SBR, or reply to request for billing status.
45-50	DODAAC of the billing accounting activity submitting the SBR on reply to request for billing status.
51-69	Blank.
70	Enter A.
71-80	Blank.

Table 20-20

<u>INAPPLICABLE BILLS</u>		
	Condition	Action
1.	Receipt of a bill with an SBR citing an applicable BOAC.	Send the bill to the bill to the address corresponding to the BOAC; if the BOAC is invalid (i.e., not listed in the DODAAC), return the bill to the billing accounting activity with a transmittal letter explaining the condition.
2.	Receipt of a bill with an SBR citing an applicable BOAC, followed by one or more SBRs that cites an inapplicable BOAC.	Create SBRs for each BOAC. Send each bill with a transmittal letter explaining that it is composed of DBRs included in a misdirected bill to the bill-to office corresponding to the BOAC. Explain in the letter the reason the original bill was misdirected (if known). Absorb all DBRs pertaining to invalid BOACs under the applicable minimum dollar limit for billing adjustments. Suspend all DBRs pertaining to invalid BOACs if equal to or greater than the limit. Send a request for detail billing adjustment citing BAC 13 for all suspended DBRs. Process all DBRs pertaining to valid BOACs.
3.	Receipt of a DFAS Center for Sustaining Forces - Indianapolis uncleared interfund transactions list identifying the bill sent (entirely or in part) to another activity for processing or returned to the billing accounting activity for correction at least 60 days prior to the date of the list.	Report the bill to the OPLOC by letter. Include with the report a copy of transmittal letter(s) to the billing accounting activity.

Table 20-21

<u>SUSPECTED DUPLICATE BILLS</u>		
	Condition	Action
1.	Receipt of a bill that includes one or more DBRs that match by document number each of the DBRs in a bill received earlier.	Submit a request for summary billing adjustment.
2.	Reply to a request for summary billing adjustment indicates the request is incorrectly prepared, and	
	a. The request is correct.	Send a follow-up request for summary billing adjustment with a letter explaining that the request is correctly prepared.
	b. The request is incorrect.	Send a corrected request for summary billing adjustment.
3.	Reply to a request for summary billing adjustment indicates duplicate was not processed as reported.	Discard the duplicate bill.
4.	Receipt of a reply to a request for summary billing adjustment indicates credit will be processed,	
	a. If a reversal bill is received within 60 days of the reply.	Discard both the duplicate and the reverse bill.
	b. If a reversal bill is not received within 60 days of the reply.	Suspend all duplicate DBRs without regard to dollar value, then submit a follow-up request for summary billing adjustment. Report non-receipt on schedule of outstanding request for billing adjustment after 30 days.

Table 20-22

<u>BILLING ERRORS</u>		
	Condition	Action
1.	Receipt of an erroneous DBR.	
	a. If the billing error is less than the applicable minimum dollar limit for billing adjustments.	Absorb the DBR.
	b. If the billing error equals or exceeds the applicable minimum dollar limit.	Suspend the DBR and send a request for detail billing adjustment.
2.	Reply to a request for detail billing adjustment indicating that the request is incorrectly prepared, and	
	a. The request is correct.	Send a follow-up request for detail adjustment with a letter explaining that the request is correctly prepared.
	b. The request is incorrect.	Send a corrected request for detail billing adjustment.
3.	Reply to a request for detail billing adjustment indicates that the billing accounting activity cannot or will not adjust a bill considered erroneous, and the adjustment was requested within the record retention period and exceeds the applicable minimum dollar limit for billing adjustments.	Report the request in a schedule of outstanding requests for billing adjustment until resolved.
4.	Non-receipt of an adjustment bill or a reply to a request for detail billing adjustment--	
	a. Within 30 days.	Report on schedule of outstanding requests until resolved.
	b. Within 60 days.	Report on schedule of outstanding requests until resolved.

Table 20-23

<u>BILLING ADJUSTMENT RELATED TO DISCREPANCY REPORTS</u> ¹		
	Condition	Action
1.	Reply to a request for detail billing adjustment indicates that the request is incorrectly prepared, and	
	a. The request is correct.	Send a follow-up request for detail billing adjustment with a letter explaining that the request is correctly prepared.
	b. The request is incorrect.	Send a corrected request for detail billing adjustment.
2.	Non-receipt of an adjustment bill or a reply to a request for billing adjustment--	
	a. Within 30 days.	Report the request in a schedule of outstanding requests for billing adjustment or duplicate billing until resolved.
	b. Within 60 days.	Send a follow-up request.
3.	Non-receipt of an adjustment bill within 60 days of the date of an SF 361, Transportation Discrepancy Report, submitted to a Defense Logistics Agency (DLA) or GSA supply source.	Send a request for detail billing adjustment.
4.	Non-receipt of an adjustment bill or notification of approval or disapproval of a discrepancy report within 90 days of the date of the report.	Contact the support supply activity to determine the status of the report. If it has been disapproved, take no further action. If it has been approved, send a request for detail billing adjustment.
Note:		
1. Dollar limitations: DoD Shipments--no limit; GSA shipments--\$25 limit for discrepancy reports, \$50 limit for reports of discrepancy, no limit for product quality efficiency reports.		

Table 20-24

<u>UNBILLED MATERIEL</u>		
	Condition	Action
1.	Reply to a request for billing status indicates that the request is incorrectly prepared, and	
	a. The request is correct.	Send a follow-up request for billing status with a letter explaining that the request is correctly prepared.
	b. The request is incorrect.	Send a corrected request for billing status.
2.	Reply to the request for billing status indicates that a materiel receipt has been billed.	Request a copy of the bill.
3.	Reply to a request for billing status indicates that billing cannot or will not be issued.	Record the receipt as non-reimbursable.
4.	Receipt of a bill for materiel recorded as non-reimbursable.	Suspend the bill and send a request for detail billing adjustment.
5.	Non-receipt of a reply to a request for billing status within 60 days.	Send a follow-up request for billing status.
6.	Non-receipt of a reply to a follow-up request for billing status.	Record the receipt as non-reimbursable 60 days after submission of the follow-up request or 180 days after the date of receipt, whichever occurs later.
7.	Identification of an unbilled materiel receipt aged at least 120 days from the date of receipt (for commands using a shorter aging period, the condition applies when the shorter period has passed).	Send a request for billing status.
8.	Receipt of a bill for materiel recorded as non-reimbursable.	Record the receipt as reimbursable and process the bill.

Table 20-25

<u>DUPLICATE BILLING</u>		
	Condition	Action
1.	Receipt of a DFAS Center for Sustaining Forces - Indianapolis uncleared interfund transactions list identifying an SBR citing the BOAC of a supported activity.	Send to DAASC an inquiry record (QBI). If the DAASC responds it has no record of the bill, check the inquiry record for correctness. If the inquiry record is incorrect, send a corrected record. If the record is correct, send a request for billing adjustment to seller (DIC "FAE").
2.	Receipt of a reply to a request for billing adjustment (Table 20-14) indicating that the request is incorrectly prepared, and	
	a. The reply is correct.	Send a corrected request for billing adjustment.
	b. The reply is incorrect.	Send a follow-up request for billing adjustment with a letter explaining that the request is correctly prepared.
3.	Receipt of a reply to a request for billing adjustment indicating the billing accounting activity cannot or will not furnish the requested copy of the bill when the request was sent within the record retention period and the bill was not routed through the DAASC.	Report the request in a schedule of outstanding requests for billing adjustment.
4.	Non-receipt of a requested copy of a bill or a reply to a request for billing adjustment within 60 days of the action date of the request.	Send a follow-up request for billing adjustment.
5.	Non-receipt of a requested copy of a bill or a reply to a follow-up request or billing adjustment within 30 days of the action date of the follow-up request.	Same as 3 above.
6.	Non-receipt of a requested copy of a bill within 60 days of the action date of a follow-up request for a billing adjustment when the request has not been reported in a schedule of outstanding requests for billing adjustment.	Same as 3 above.

Table 20-26

CORRECTIVE ACTIONS FOR UNCLEARED INTERFUND TRANSACTIONS				
Condition	SBR received	SBR applicable	IACR submitted	Corrective action
Uncleared SBR	No	Uncertain	No	For bills from wholesale-level supply sources, send request for bill to DAASC. Bills from retail-level sources, send request for bill to billing accounting activity.
Uncleared SBR	Yes	No	No	Contact office to which bill was sent. Contact DFAS Center for Sustaining Forces - Indianapolis 60 days later if condition persists.
Uncleared SBR	Yes	Yes	No	Process IACR.
Uncleared SBR and IACR	Yes	In part	IACR submitted for applicable DBRs; not submitted for inapplicable DBRs	Contact office to which constructed SBR was sent. Contact DFAS Center for Sustaining Forces - Indianapolis 60 days later if condition persists.
Uncleared SBR	Yes	Yes	Incorrectly prepared	Process reversal and corrected IACRs.
Uncleared SBR	Yes	Yes	Yes	Advise DFAS Center for Sustaining Forces - Indianapolis of condition.
Uncleared SBR	Yes	Yes	Yes, but listing shows "FS1" and "FS2" records with same amount and billing accounting activity DODAAC but with different bill numbers	Submit IACR for each FS* record.
Uncleared SBR	Yes	Yes	Listing shows two "FS1" records from GSA with same billing accounting activity DODAAC and bill number but with different amounts and IACR submitted for only one	Process IACR for the second amount.
Uncleared IACR	Yes	Yes	Records indicate duplicate IACR submitted	Process reversal IACR.
Uncleared IACR	Yes	Yes	Yes	Request billing accounting office report seller record. Contact DFAS Center for Sustaining Forces - Indianapolis 60 days later if condition persists.
Uncleared SBR	Yes	(¹)	Yes or No	Request billing accounting activity reverse duplicate seller record. Contact DFAS Center for Sustaining Forces - Indianapolis 60 days later if condition persists.
NOTE:				
¹ Listing shows two or more records with same amount and BOAC (bill number same or different).				

Table 20-27

<u>REVIEW PROCEDURES FOR REQUEST FOR BILLING ADJUSTMENTS OR BILLING STATUS</u>	
A. Billing Accounting Activity:	
1.	Are all bills from billing accounting activities of wholesale level supply, exclusive of requested duplicate bills, transmitted through the DAASC? (This includes manually prepared bills.) Are requested duplicate bills mailed to the office designated by the recipient of BSC in the requests?
2.	When requests for billing adjustment are received that pertain to bills routed through the DAASC, are they rejected with BSC "AK"?
3.	When requests for billing adjustment or billing status are received that are applicable to other identifiable billing accounting activities--
a.	Are the requests forwarded to these activities?
b.	Is the billed accounting activity advised of the correct billing accounting activity?
4.	Are billing records that can quickly provide complete duplicate bills maintained for 1 year after the month of billing?
5.	Are correctly prepared, applicable requests for billing adjustment or billing status honored if they are received within the 1-year record retention period? (The question does not apply to requests for billing adjustments for bills routed through the DAASC.)
6.	Are adjustment bills correctly prepared, are the applicable requests for billing adjustment--
a.	received within the 1-year record retention period, and
b.	are the supporters detail bills identified?
7.	Are adjustment bills issued without regard to the 1-year record retention period for all approved product discrepancy reports?
8.	Are replies furnished in response to all requests for billing adjustment or billing status?
9.	Are most replies to requests for billing adjustment or billing status dispatched within 30 days of receipt of the requests?
10.	Are all replies to requests for billing adjustment or billing status dispatched within 60 days of receipt of the requests?
11.	Are replies to requests for billing adjustment or billing status prepared in the prescribed format?
12.	For billing accounting activities of wholesale level supply, are replies to DoD requests for billing adjustment or billing status sent through DAASC?
13.	For billing offices of retail-level supply sources, are replies to requests for billing adjustment or billing status addressed to the activity designated by the recipient of status code in the requests?
14.	Are requested duplicate bills assigned the same bill number as the original bill (shown in record positions 54-58 of the request for billing adjustment)?
15.	Do adjustment bills reflect the year and month of credit current at the time they are prepared?
16.	When requests for billing adjustment are granted, are adjustment bills processed in the next billing cycle?
17.	Are adjustments of retail loss allowances processed with adjustment bills when such allowances, as originally issued, require adjustment?
18.	Are adjustment bills and adjustments of retail loss allowances properly reflected in the billing accounting activity's RCS TREAS-1061 report?

Table 20-28

B. Billed Accounting Activity:	
1.	When bills are received that are totally or partially inapplicable--
	a. Are the bills forwarded to the appropriate bill-to activity (or activities) with a transmittal letter explaining that they were misdirected?
	b. Are constructed SBRs prepared when multiple bill-to activities are involved?
	c. Is the DFAS Center for Sustaining Forces - Indianapolis uncleared interfund transactions list monitored to assure that the bills are processed?
2.	When the amount in the SBR does not equal the sum of the amounts in the corresponding DBRs, is a copy of the bill obtained from the supporting communication center or from the DAASC?
3.	When unprocessed bills citing the billed accounting activity's DODAAC appear in the DFAS Center for Sustaining Forces - Indianapolis uncleared interfund transactions list, are DIC "QB1" inquiries submitted to the DAASC?
4.	When reimbursable materiel receipts remain unbilled 120 days after posting, are requests for billing status submitted?
5.	Are requests for billing adjustment submitted for seemingly erroneous detail bills when the extended value of the error is believed to exceed the applicable minimum dollar limit?
6.	When product discrepancy reports are involved, are requests for billing adjustment submitted only when--
	a. Notification is received directly from the billing activity or indirectly from the discrepancy reporting activity that an adjustment has been granted, and
	b. An adjustment bill is not received within 60 days of receipt of the notification?
7.	Do requests for billing adjustment or billing status cite the applicable recipient of status code?
8.	Are requests for billing adjustment or billing status sent through the DAASC when they are directed to billing accounting activities of wholesale-level supply sources?
9.	Are requests for billing adjustment or billing status prepared in the prescribed format?
10.	Are corrected requests for billing adjustment or billing status submitted when billing accounting activities correctly advise that the original requests are incomplete or contain erroneous data?
11.	Are follow-up requests for billing adjustment or billing status submitted when neither a billing accounting activity response nor an adjustment or copy of requested bill is received within 60 days of the action date of the initial request?
12.	Are outstanding requests for billing adjustment reported in schedules of outstanding requests for billing adjustment when--
	a. Billing accounting activities, in the opinion of the billed accounting activity, improperly deny requests for adjustment bills?
	b. Billing accounting activity respond that they cannot or will not furnish requested bills?
	c. Billing accounting activities respond that requested bills will be issued but the bills are not received within 60 days of the action date of the response?
	d. Billing accounting activities do not respond to initial or follow-up requests and do not issue requested bills within 30 days of the action date of the follow-up request?
13.	Are all outstanding requests for billing adjustment that are, as of the last day of the accounting period, at least 120 days old--whether or not responded to by the billing accounting activity--reported in a schedule of outstanding requests for billing adjustment?
14.	Are qualifying transactions reported in successive schedules of outstanding requests for billing adjustment until clearance is effected (either through receipt of bills or billing status or through DFAS Center for Sustaining Forces - Indianapolis or MACOM-regional directed actions)?

Table 20-28 (continued)

15.	Are schedules of outstanding requests for billing adjustment--
	a. Submitted monthly (including negative reports submitted when there are no qualifying transactions)?
	b. Prepared in the prescribed format?
	c. Submitted with all supporting documents?
	d. Prepared individually for each fund account and each billing accounting activity involved?
	e. Accompanied, when applicable, by narrative descriptions of billing accounting activities that consistently fail to respond or are late in responding to requests for billing adjustment or billing status?
	f. Submitted to the OPLOC/FAO (not to DFAS Center for Sustaining Forces - Indianapolis)?
16.	Regarding the interfund suspense accounts--
	a. Are detail bills suspended when the request for billing adjustment cites BAC 11-15 or 17-20?
	b. Are suspense account records updated prior to month-end reporting when adjustment bills or justified refusals to grant adjustment are received during the month?
	c. Are all current month and cumulative transactions affecting the suspense account properly reflected in the RCS CSCFA-304 reports?
C.	DFAS Center for Sustaining Forces - Indianapolis:
1.	Are disputed intracommand requests for billing adjustment resolved within the command?
2.	Are requested bills sought from OPLOCs or from other MACOMS for all intra Army requests reported in subordinate
	a. The schedules are prepared as prescribed in this regulation,
	b. The available documentation indicates the billed accounting activities completed all prescribed actions in the manner and at the intervals specified, and
	c. The record retention period has not expired?
3.	Are outstanding requests for billing adjustment reported to the DFAS Center for Sustaining Forces - Indianapolis when--
	a. The requested bill is not received within 30 days of the date of the request, and
	b. The record retention period has not expired?
4.	Are outstanding requests reported to DFAS Center for Sustaining Forces - Indianapolis in schedules of outstanding requests for billing adjustment prepared as prescribed in this regulation and submitted with all available supporting documents?
5.	Are corrective measures taken with regard to transactions identified in subordinate billed accounting activities' schedules of outstanding requests for billing adjustment when--
	a. A billed accounting activity reports a suspense account balance over 120 days old in its Analysis of Balance in Suspense (DA Form 2947-R) but fails to submit a supporting schedule?
	b. The documentation received with a schedule indicated that the billed accounting activity failed to take all prescribed action in the manner and at the intervals specified?
6.	When the record retention period has elapsed and billed accounting activity or combined billed accounting activity/OPLOC/FAO efforts to obtain requested bills have been unsuccessful (or have not been attempted), are subordinate billed accounting activities directed to--
	a. Cease reporting the requests in their schedule of outstanding requests for billing adjustment?
	b. Absorb suspended bills as prescribed in this regulation (when adjustment bills are not received)?
	c. Record summary charges or credits and matching obligation adjustments, and report the amounts in their ensuing RCS CSCFA-304 report (when duplicate bills are not received)?

Table 20-28 (continued)

7.	When the record retention period has not elapsed and subordinate billing accounting activities have indicated that they are unable to furnish requested bills in response to correctly prepared requests for billing adjustment, are these offices directed to--
	a. Reverse previously reported summary charges or credits and include the reversals in their ensuing RCS TREAS-1061 reports (when the offices are unable to furnish duplicate bills)?
	b. Process adjustment bills using the information contained in the requests (when the offices are unable to furnish adjustment bills)?
8.	In addition to the actions described in the question above, are other corrective measures taken when advice is received from subordinate billed accounting activities, other FAOs, DFAS Center for Sustaining Forces - Indianapolis, or other sources, that subordinate billing accounting activities have failed to comply with the billing procedures prescribed in this regulation?

Table 20-28 (continued)

PROCEDURES FOR CORRECTING REJECTED INTERFUND BILLS

1. Go to your Program Manager on your personal computer and click on OnNet 2.0. If you do not have OnNet capabilities, contact POCs listed below.
2. Click on TNVT.
3. Enter Unit Routing Location 192.67.251.15 in the host name or IP address.
4. Enter MILSINQ for your user ID.
5. Enter bills for your password twice.
6. Enter 1 for your option.
7. Press return to continue.
8. Enter B*YRMO and your seller DODAAC for applicable billing month, e.g., if you want to see May 98, billing, enter B*805W15R7S. Once entered, the screen will show the number of records/bills processed and the number of records/bills rejected.
9. Press enter and the screen will display the Summary Billing Records (SBRs) of rejected bills. The screen should now display all rejected bills. If it does not, open settings and click on terminal preference. Mark auto wrap. Now you should be able to see all the Summary Billing Records. At the end of each SBR displayed, there will be an X, Y, or Z to identify the reason for the reject.
 - X - Detail Billing Records (DBRs) are not equal to the SBR in dollars.
 - Y - DBRs are not equal to the SBR in record count.
 - Z - Invalid bill to DODAAC in the SBR.
10. Correct all errors and resubmit the interfund bills through DAASC. This will ensure that all interfund bills are distributed to the accounting activity billed.

Table 20-29

DFAS-IN Regulation 37-1

{PRIVATE }SCHEDULE OF OUTSTANDING REQUESTS FOR BILLING ADJUSTMENT OR DUPLICATE B							
For use of this form, see DFAS-IN Reg 37-1; the proponent agency is DFAS Center for Sustaining Forces - In							
TO:					PAGE (number 1 of 1, 2 of 2, etc.)		
FROM:					DATE:		
BILLING OFFICE ADDRESS CODE:					TREASURY ACCOUNT SYMBOL:		
BILL NUMBER	DOCUMENT NUMBER	AMOUNT	SUPPLEMENTARY ADDRESS	FUND CODE	SIGNAL CODE	YR/MO CREDIT*	
DA FORM 4875-R, DEC 87			REPLACES EDITION OF JUL 85, WHICH IS OBSOLETE.				